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Post exchange regulations, U.S. Marine...

Washington

1912

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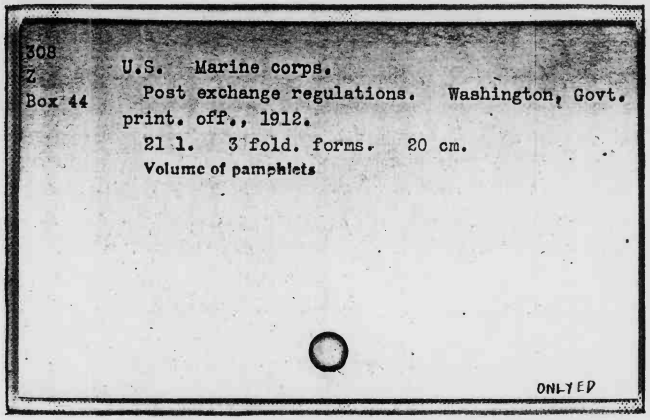

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POST EXCHANGE REGULATIONS

UNITED STATES
MARINE CORPS

WASHINGTON
GOVERNMENT PRINTING OFFICE
1912

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Regulations
18 Feb '42 Theodore Tilson

POST EXCHANGE REGULATIONS

UNITED STATES
MARINE CORPS

WASHINGTON
GOVERNMENT PRINTING OFFICE
1912

MHS 27823

HEADQUARTERS U. S. MARINE CORPS,
Washington, April 19, 1912.

The following regulations and instructions will be strictly followed at all posts of the Marine Corps where post exchanges are or may be established, and will go into effect upon receipt, except that the system of bookkeeping adopted shall go into effect one month after the first meeting of the exchange council subsequent to the receipt of this order.

W. P. BIDDLE,
Major General Commandant.

Approved:
G. v. L. MEYER,
Secretary of the Navy.

POST EXCHANGE REGULATIONS,

UNITED STATES MARINE CORPS.

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1. Purpose.—The primary purpose of the post exchange is to supply the troops, at reasonable prices, with the articles of ordinary use, wear, and consumption not supplied by the Government, and to afford them means of rational recreation and amusement. The secondary purpose is, through exchange profits, to provide the means for improving the messes. The sale of or dealing in of beer, wine, or any intoxicating liquor by any person in any post exchange or canteen or upon any premises used for military purposes by the United States is prohibited. Commanding officers will carry the provisions of this paragraph into full force and effect, and will be held strictly responsible that no exceptions or evasions are permitted within their respective jurisdictions.

2. Buildings.—Post exchanges may be established at any post on the written request of the commanding officer of the post approved by the commandant of the corps. For this purpose, if buildings are not specifically provided he may set apart any suitable public building or rooms that are available, or authorize the renting of any private building or part thereof on the reservation (the rental to be paid from the funds of the exchange), or, when sufficient exchange funds are available, may cause, upon approval by the commandant of the corps, a suitable building to be erected for the purpose, and if a temporary building, or if constructed wholly or in part by the labor of troops, the use of the necessary teams, and such tools, window sashes, doors, and other material that can be spared by the Quartermaster's Department, is authorized. When the exchange building is the property of the United States repairs and alterations will be made, as far as practicable, by the Quartermaster's Department. When necessary and authorized repairs and alterations can not be so made, the expense thereof may be borne by the exchange.

The Quartermaster's Department will provide supplies for interior and exterior illumination of post exchanges, and will also supply post exchanges such quantities of fuel as may be certified to as necessary by the officer in charge and approved by the commanding officer.

3. Exchange officer.—The management of the affairs of the exchange will be conducted by an officer designated "exchange officer," selected and detailed in writing by the commanding officer. The exchange officer is in charge of the exchange and is responsible for

its management. He should be fully in sympathy with the purposes of the exchange, should be a good and close buyer, and possess the business qualifications necessary to the success of the exchange; he should take every precaution to have an honest steward and attendants, frequently checking their accounts in person. As custodian of funds belonging to enlisted men, he should attend to all cash transactions in person, keeping the cash book himself, and no employee shall have access to the cash of the exchange after it is turned over to the exchange officer, except such cash as may be necessary to make change, which may be left in the hands of the post exchange steward, taking a receipt therefor. He will be assisted by a steward and such other attendants as the business may warrant. He should open an account with the steward (Form I), charging him with the *selling* value of stores on hand and stores received, entering the latter, for example, as "Invoice, October 5, John Wanamaker," with total cost price in brackets, and credit him with the cash turned in, cash in drawer, stock on hand (selling value), credit sales, value of condemned or expended stores, and bills receivable from officers or messes. The steward will be held pecuniarily responsible should these accounts not balance, and all entries in the steward's account will be made in his presence. In establishing an exchange at posts where the business is small the steward and attendants may be enlisted men, but civilians may be employed instead in all exchanges whose financial condition will justify the expense, and in selecting them preference will be given to retired enlisted and honorably discharged marines.

The exchange steward and other employees may be bonded to an amount to be determined by the exchange council, and the expense of such bonding shall be borne by the post exchange.

The use of penalty envelopes in conducting correspondence of post exchanges is permitted by officers in charge of post exchanges for all correspondence relating to the conduct of the business thereof.

The use of the penalty envelope will be strictly limited to the proper correspondence of the exchange, and will not be used in soliciting custom nor in the delivery of goods. Return penalty envelopes are not authorized.

4. Exchange steward.—The exchange steward, who, if an enlisted man, should be a noncommissioned officer, should possess a good knowledge of bookkeeping and commercial customs, be of unquestioned integrity, and of sufficient firmness and strength of character to enforce order and discipline about the premises. In the absence of the exchange officer he is in immediate control of the business, and must therefore possess the confidence of his superior, both as to probity and capability. Except in cases where a bookkeeper is employed the steward will keep the records and books of the exchange under the supervision of the exchange officer. The steward will submit a daily report, made from the cash and credit coupon or sales slips of sales of the previous day. These reports shall be filed in a loose-leaf binder as part of the exchange records, and will form part of the stock book referred to in paragraph 15 (4), and will also be a

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voucher for the cash receipts as transferred to the exchange cash-book (Form E). These reports, approved by the exchange officer, shall be placed on file daily in a conspicuous place in one of the exchange rooms; when replaced by succeeding reports they will be filed as hereinbefore provided.

5. Exchange council.—The exchange council will consist of the exchange officer and of the commanding officer of each company, where there is a company organization, otherwise such officers as the commanding officer of the post may designate. The council may be convened at any time at the call of its president, or by direction of the commanding officer, and will designate the articles to be kept for sale, fix the prices at which they shall be sold, and authorize exceptional purchases of supplies. It shall also fix the compensation to be paid the steward and other exchange attendants. The *post* council of administration will fix the schedule of charges in the barber shop, shoemaker shop, laundry, and tailor shop. On the first of every month the exchange council will meet to examine the books of the exchange and inspect the quality of the articles for sale. It may delegate to an executive committee of its own members the performance of such of the duties prescribed for the council as the council may decide.

Prior to the meeting of the post exchange council the commanding officer will designate two members of the council other than the exchange officer to audit the accounts of the exchange. The officers so designated will certify in the post exchange council book that on the first day of the month they counted the cash on hand from the preceding month, stating the amount, and have audited the accounts of the post exchange, and that the financial condition of the exchange as shown in the council book is correct. The exchange council book will also contain a certificate that the council has checked the stock book, monthly inventory, every cash-book and journal entry in the ledger, and that the accounts are or are not correct.

Monthly, or oftener if deemed advisable, and whenever the post exchange officer is relieved it will take a thorough inventory of the stock, cash, and fixtures. All entries and extensions in the stock inventory will be made personally by a member of the exchange council other than the exchange officer. A statement of the result of the inventory, and of the accounts of the exchange officer, showing the receipts and expenditures during the month, profit and loss account, showing the exact profits for the month and the source from which derived, also the assets and liabilities, will be entered in the council book and submitted to the commanding officer for his action. (See Form B.) Copies of this statement, with the commanding officer's remarks thereon, shall be made in duplicate; one copy shall be exbibited in the rooms of the exchange for one month thereafter, and the other copy shall be forwarded to the major general commandant, and will be accompanied by a detailed statement of all indebtedness to the exchange, giving the names of all persons from whom stated amounts are due and the reason for the failure to collect same, provided such indebtedness has

existed for more than one month. In the event that no account included in bills receivable has been outstanding for more than a month, the statement of the exchange officer to that effect will suffice. Every action by the exchange council is subject to the approval of the commanding officer.

The junior member of each council will record its proceedings in an appropriate book (Form B), to include a written certificate of the responsible officer that a stated amount is on deposit in a national bank or Government depository named in the certificate, and a statement that the bank and check books have been exhibited to and balanced by, and the cash on hand counted by, the council. The proceedings will be signed by the president and the recorder. The post commander will require the proceedings to be kept as prescribed. These proceedings will be submitted to the post commander, who will sign his approval or objection in the council book. Should the post commander disapprove the proceedings, or any part thereof, and the council, after reconsideration, adhere to its conclusions, a copy of the proceedings will be sent by the commanding officer to the major general commandant or the brigade commander, whose decision thereon will be final. The final orders in each case will be entered in the council book.

The commanding officer who approves the appropriations of a council will be held responsible for all expenditures not made in accordance with regulations.

In case of loss of post exchange or company funds, the circumstances will be carefully investigated and reported by the *post* council of administration, with recommendation as to the responsibility, for a decision of the major general commandant or the brigade commander.

6. The subcommittee of noncommissioned officers.—A subcommittee of noncommissioned officers, one from each company, to be selected by the noncommissioned officers of the company to represent the interests of the enlisted men thereof, or where there is no company organization such noncommissioned officers as may be selected by the noncommissioned officers of the post (the number to be so selected shall be designated by the commanding officer of the post), will be convoked by the commanding officer of the post quarterly or oftener. This committee shall submit in writing to the exchange council its views in respect to the immediate internal operations of the exchange and recommend any changes that may be desired by the enlisted men. Its views and recommendations will be carefully considered by the council, whose action thereon will be reviewed by the commanding officer.

7. Rules of order.—Rules of order will be prescribed by the exchange officer, under the commanding officer. Gambling or playing any game for money or anything of value or raffling is forbidden in any exchange. Civilians will not be permitted to enter the rooms of the exchange without first obtaining the authority of the exchange officer.

8. First expense of stock and fixtures.—The expense of fitting up the quarters of the exchange and procuring the necessary articles for the first stock, and fixtures, may be contracted for or procured on credit. When procured on credit the bills must be paid from the first profits, and it is to be definitely understood that the exchange incurring the debt is responsible for the payment, and not the Government. The Quartermaster's Department is authorized to sell for cash to exchanges, at cost, with price of transportation added, such articles of forage, furniture, and fixtures as may be needed and can be spared from stock on hand.

9. Exchange.—When an exchange is first established, the post council will fix the amount necessary for its establishment. The estimate must be approved by the commanding officer, or submitted, on appeal, to the commandant of the corps or brigade commander, whose decision will be final. The amount so decided upon may be raised by subscription among the enlisted men and officers, or may be borrowed from the general mess or company fund, or elsewhere. The amount so collected should be carried on the books of the exchange as "Bills payable," and be regarded as a liability until liquidated.

Under no circumstances will post exchange funds be taken away from the post where the organization to which they pertain is stationed, except as may be necessary to pay an indebtedness or for deposit in a bank.

Should the officer who is custodian of the fund be absent from the post on leave or otherwise for a period beyond three days and less than 10 days, he shall leave the fund with the officer acting in his place, taking a memorandum receipt therefor. If the officer is to be absent for more than 10 days, he will regularly transfer the fund of which he is custodian to his successor.

10. Exchange features.—An exchange may embrace the following sections: (*a*) A well-stocked general store, in which such goods are kept as are usually required at Marine Corps posts, including tickets to approved entertainments. (*b*) A restaurant supplied with such viands as may seem advisable. (*c*) Reading and recreation rooms, supplied with books, stationery, periodicals and other reading matter, billiard and pool tables, bowling alley, and facilities for other proper indoor games or amusements. (*d*) A well-equipped gymnasium, together with the requisite paraphernalia for outdoor athletics, sports, and games, such as football, baseball, tennis, cricket, golf, etc. (*e*) Barber shop, laundry, tailor shop, and shoemaker shop.

No other features than those enumerated will be added to the business of an exchange without the authority of the commandant of the corps. Keeping an open money account with individuals against which checks may be drawn is not a proper feature of an exchange, and is forbidden. While it is not required that exchanges shall cash Government checks of discharged marines, it should be done, if practicable, whenever such checks can not be cashed otherwise without delay or expense to the marine; no charge shall be made for this accommodation. No checks other than Government checks

will be cashed by the exchange for enlisted men. Any Government check for officers or enlisted men may be cashed by the post exchange as hereinbefore provided. Where the post is located at a distance from banking facilities, private checks for officers, only, may be cashed by the exchange to an amount not exceeding that which shall be fixed by the exchange council. The usual rate may be charged for cashing such checks when the banks upon which they are drawn are at such a distance as to necessitate charges for collection. The amount of the check shall, in all cases, stand against the officer's account until collection is made.

11. Purchase and sale of goods.—Purchases will be made by the exchange officer, but articles in exceptional quantities will not be procured except with the approval of the exchange council. In no case will orders for goods, however small, be given by the enlisted attendants to the person furnishing them, nor shall the steward or any employee of the exchange have, either directly or indirectly, any personal interest in the purchases, sales, or profits, or any advantage of wastage, or perquisites of any kind whatever, and the exchange officer shall so inform, in writing, all persons or firms with which the post exchange has dealings. Whenever contracts or agreements for purchases are made by exchange authorities who, by change of station or otherwise, are removed, such contracts or agreements must be carried out by their successors. The Quartermaster's Department is authorized to sell to the exchange, at cost price, any of the articles composing the ration, and such other articles as may be on hand for sale, but in reselling such goods no profit will be charged by the exchange beyond the fractions of cents that are necessary in making change, and no such sales shall be made to persons who are not authorized to purchase from the Quartermaster's Department.

12. Price lists.—In the lunch room prices will be made as low as the cost of the article, increased by the expenses of the attendants, and waste, will permit. Other than this, the tariff of prices in the exchange will be regulated by the circumstances surrounding each exchange. Printed or written price lists shall be conspicuously posted in the various sections and will be corrected when necessary.

13. Laundry, barber, shoemaker, and tailor.—The laundry, barber, shoemaker, and tailor service to enlisted men at all shore stations of the corps will be assumed by the post exchange, and such enlisted men or other persons who may perform these services within such commands will, upon such terms as may be prescribed by the exchange council, be made employees of the post exchange.

Laundry.—The post laundry will form part of the post exchange and be under the supervision of the exchange officer and exchange council.

Separate books will be kept for the post laundry, under the personal supervision of the exchange officer.

The post laundry will be run at as near cost as possible, it not being the intention that the institution shall be a money-making proposition, but that the work for the post shall be done as cheaply as is consistent with good work.

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The profits from the post laundry will be placed in a sinking fund for the improvement of the laundry and such other legitimate expenses (including repairs to and the purchase of additional machinery) connected with the same as may be recommended from time to time by the exchange council.

The number of persons employed by the laundry and the salaries of such persons shall be fixed from time to time by the exchange council.

The number and pieces to be laundered per week for each man shall be fixed by the exchange council.

The necessary fuel for the post laundry will be furnished by the Government in exchange for the washing of mattress covers, sheets, pillowcases, and kitchen towels.

For sanitary reasons all enlisted men attached to the post, except recruits undergoing instruction, will be required to have their work done at the post or exchange laundry.

Each man shall collect and deliver his own laundry. The attendant who receives the laundry shall check the list before sending the clothes to the laundry and upon receiving same from the laundry, with the view of avoiding claims against the laundry for lost articles.

The fixtures and property of the post laundry are not an asset of the post exchange, nor will any part of the profits or sinking fund be applied to the post, company, or other funds. Whenever the sinking fund reaches undue proportions (unless extensive purchases of machinery or alterations or additions to the laundry are contemplated) the proper measures will be taken to reduce the charges for laundry services to the minimum—i. e., as near cost as possible.

Barber, shoemaker, and tailor.—The barber, shoemaker, and tailor may be paid either a salary or a percentage of the profits, as may be determined by the exchange council. They shall keep their own books in a book furnished by the exchange and ruled for the purpose. When work is done by them they will enter the man's name in this book, together with his rank, company, regiment, date, description of work to be done, and the cost thereof, according to the schedule of prices. Upon completion and delivery of the work the man will be called upon to acknowledge all entries by his signature. They will turn in to the post exchange steward, in support of such entries, the amount of coupons, sales slips, or tickets received.

A simple way of handling the credit business of the barber, shoemaker, and tailor is to have tickets issued by the exchange, notes guaranteeing payment being taken to cover same.

Authorized credits.—Post exchanges are authorized in any case to extend (exclusive of laundry, barber, shoemaker, and tailor services) credit to enlisted men in good standing to an amount not in excess of one-third of a month's pay, and in certain exceptional cases to such amount as may have been fixed by specific authority of the Major General Commandant.

Excess credits.—If the total indebtedness in any case does not exceed the authorized credit, no explanatory notes on rolls or vouchers are necessary to insure prompt settlement by the paymaster. Where,

however, in any case such indebtedness is in excess of one-third of a month's pay, or such amount as may have been specifically authorized by the Commandant of the Corps, checkages on pay rolls of the full amount of the indebtedness are authorized only in cases where the excess is due to charges for laundry, barber, shoemaker, and tailor services. In such event pay rolls and vouchers will show under "Remarks" that the excess credit so checked includes such services to an amount to be there stated.

Collections.—(a) Collection of all properly authorized indebtedness of enlisted men to the post exchange, including laundry, barber, shoemaker, and tailor services, when furnished thereby, as provided in Marine Corps General Order No. 52, may, where practicable, be made through the paymaster's department of the Marine Corps.

(b) *When not authorized.*—The amount of indebtedness to the post exchange shall not be collected until after all stoppages for indebtedness to the United States shall have been made and all forfeitures by sentence of courts-martial, if any, have been satisfied. Enlisted men in debt, however, are not to be deprived of barber, shoemaker, tailor, and laundry services on this account.

(c) *Forwarding accounts of transferred enlisted men for cash collection not authorized.*—In no case will commanding officers of marines forward to shore stations or to ships for cash collection any statements of indebtedness of transferred enlisted men, save proper indebtedness of such men to the post trader at marine barracks, Washington, D. C., and at the navy yard, Mare Island, Cal.

Detailed instructions to be issued by officer in charge of paymaster's department:

Such further instructions as may be deemed necessary to carry the details in regard to the collection of post-exchange dues into effect may be issued from time to time by the officer in charge of the paymaster's department.

Instructions on forms.—The instructions contained on printed forms and vouchers in current use in connection with the collection of post-exchange dues will have equal force and effect with these regulations when not in conflict therewith.

14. Coupons, sales slips.—The coupon-book or sales-slip system of extending credit to enlisted men shall be used by all exchanges except at temporary stations, or at places where conditions of service make it impracticable to procure the coupon book or sales slips. With these exceptions, sales on credit other than by coupon books or sales slips are prohibited.

These coupon books (each coupon to bear the book number—Forms C and F) will be serially numbered and will be countersigned by the exchange officer. They will be honored at the exchange only when presented by the person whose name appears on the book. Upon the transfer or discharge of a man he shall be required to turn in all unused coupons. They will be redeemed in cash, if paid for, or credited on his due bill if not paid for. In large exchanges a list of unredeemed coupon books, due to transfer, death or desertion, should be kept in the exchange for the information of the issuing attendant.

Sales slips.—Sales slips, if used, will consist of a printed form (preferably made up into pad form—Form D), which shall show the place and date and the quantity of each article purchased, together with the prices of the articles. The slips shall be *made out and signed by the purchaser*. When presented, the attendant who receives them should scrutinize them to see that they are properly made out, that the prices are correct, and that there are no erasures. He shall then initial them and issue the goods. If cash is paid the slips will be stamped "cash" in the presence of the purchaser, and such slips shall be turned in with the cash to the exchange officer. When credit slips are used a credit sheet should be kept showing each man's credit. (Form H.) This sheet will be kept up to date. In the case of deserters their credit slips will accompany the vouchers.

15. System of keeping accounts.—The exchange officer will so keep the accounts of the exchange that the status of the exchange can be readily understood at any time, and so as to afford the information necessary to render the reports hereinafter prescribed. It is believed that in exchanges doing a small business the single-entry system of bookkeeping will be sufficient, but in exchanges doing a large business the double-entry system will be necessary. One or the other of the systems must be adopted by the exchange council, and the system adopted must be adhered to unless authority to change is granted by the commandant of the corps or the brigade commander. For the system adopted the books hereinafter prescribed shall be kept.

All business of the exchange must be transacted in its name and not in that of the exchange officer. The post-exchange funds shall be deposited in the name of the post exchange, as, for example, "Post exchange, marine barracks, Boston, Mass." Deposits of company and post-exchange funds shall be made in a national bank or Government depository, and, when practicable, each fund shall be kept in a separate bank. Invoices, receipted bills, and other books and papers relating to the business of the exchange pertain to its records and will not be removed from the post except in the event of its abandonment, when they will be forwarded to the Major General Commandant.

The following books will be kept where the single entry-system of bookkeeping is adopted:

1. Blotter.—Exchange officer's rough cashbook. In this book the exchange officer will keep, in his own handwriting, a record of all *cash* receipts and expenditures. These entries will be transferred to the cashbook by the bookkeeper, noting page of blotter.

2. Cashbook.—In this book will be entered in separate columns appropriately headed, according to the classification into which it is desired to divide the receipts and expenditures, each day's cash transactions. The book should be unit ruled, having a separate column for every item required in the reports. By keeping the items in separate columns the total of any column will give the amount of the items for reports without further figuring. The total

of the several columns in the page should be equal to the total of the column headed "Total" plus the cash on hand on the first day of the month, which serves as an important check. (Form E.)

3. Ledger.—In this record will be entered, under separate accounts, all debit and credit transactions affecting the business of the exchange, so as to show the amounts due to or from the exchange on each account. A lock loose-leaf ledger is recommended. Accounts will be kept under the following heads:

(*a*) Post exchange—to show the value of the exchange.

(*b*) Merchandise—to show on the debit side the cost of merchandise purchased, with notation as to the value of goods lost or damaged, and on the credit side the amount received for merchandise sold. In opening this account it should be charged with the value of the inventory then on hand. When the account is to be closed it will be credited with the value of the inventory then on hand, and the difference between the two sides will be the profit or loss.

(*c*) Bills receivable—to show the value of coupons issued or credits given, and the amount of cash received in payment of due bills (notes). When coupons are issued the entry will be "Bills receivable, Dr., to coupons," and when due bills are paid the entry will be "Cash, Dr., to bills receivable." The difference between the two sides of the account will show the amount of due bills on hand and unpaid.

(*d*) Coupon account—to show the amount of coupons outstanding. When coupons are issued this account will be credited, as above, "Bills receivable, Dr., to coupons." The amount of coupons received each day for merchandise will be charged to the account, thus: "Coupons, Dr., to merchandise." The difference between the two sides will show the amount of coupons outstanding.

(*e*) Personal accounts—an account with each person, firm, or organization having any credit transactions with the exchange other than coupon or sale-slip accounts, to show the amount due to or from each to the exchange. Instead of keeping individual accounts of those who purchase on monthly credit in the general ledger, such accounts may be kept in a card system and posted monthly in the general ledger under the title "Card accounts."

(*f*) Expense account—to show the cost of all expenses attendant upon the business of the exchange.

(*g*) Buildings and fixtures—to show all amounts expended for the betterment of the exchange property, and the value of fixtures.

4. Stock book.—In this book merchandise and other articles received and sold will be accounted for, showing the quantities and value received, on hand, sold, and expended. The invoices must be filed for checking the stock book and ledger. The stock book should be ruled so as to show, first, the quantity and selling price of articles on hand; second, the quantity and selling price of articles received since the last statement, as shown by invoices; third, the quantity and selling price of articles sold; fourth, the quantity and cost of articles condemned and expended. (Form A.) Merchandise condemned and expended shall be entered in the column "Sold" in red ink, and similarly extended.

5. *Steward's coupon book.*—In this book the steward is required to keep an accurate account of all coupons that pass through his hands.

6. *Bank check book.*—This is the check book furnished by a bank to its depositors. In it, instead of in the ledger, is kept the account of the post exchange with the bank. The entries of deposits and of checks drawn shall be so made on the stubs of check books as to show at any time the undrawn balance, and bank book shall be balanced at the end of each month. On the back of the stub of the last check drawn each month shall be entered a list of numbers and amounts of outstanding checks, and the total amount deducted from the balance reported by the bank. The amount remaining should agree with the balance shown on the stub of the last check drawn for the month. When checks are canceled for any reason, both the stub and the check shall be marked "Canceled," and such canceled check shall be left attached to the stub. Every check returned by the bank shall be pasted to its proper stub in the check book. If such check is a voucher for either the post exchange or company fund cash book, the voucher number and the month under which it appears in the cash book shall be plainly marked on the face of the check or stub. If any charge for "exchange" has been made by the bank during the month, deduct it from the balance on the check book before beginning the verification. This "exchange" should also be dropped from the cash on the blotter.

All of the above books must be kept. Such other subsidiary books for accounting or checking as the exchange officer or steward may elect may be kept.

The following books shall be kept where the double-entry system of bookkeeping is adopted:

1. *Blotter.*—Same as for single entry.

2. *Cashbook.*—Same as for single entry.

3. *Journal.*—Contains a history of all transactions except cash. When an item is entered in the journal crediting or debiting an account, a corresponding item must be entered debiting or crediting some other account the same amount. Journal entries are transferred to ledger accounts.

4. *General ledger.*—Contains the same accounts as in single entry. Cash transactions are transferred to the ledger from the cash book, no items being entered directly. Notations should be made in the ledger of the page of the cash book or journal from which the item is transferred.

5. *Petty ledger* (part for accounts payable).—For accounts with firms.

6. *Petty ledger* (part for accounts receivable).—For accounts of officers and messes allowed credit. These petty ledgers may be combined.

7. *Stock book.*—Same as for single entry.

8. *Steward's coupon book.*—Same as for single entry.

9. *Bank check book.*—Same as for single entry.

10. *Invoice file.*—Invoices received should be placed on file to be kept until the goods arrive; the shipment should then be checked

with the invoice, when it is placed on another invoice file. The invoices on this latter file are entered in double entry in the journal, the fact of entry noted on the invoice, thus: "J ——," showing on which page the entry is made. If single entry is used the invoice should be entered directly in the ledger and the notation "L ——" made on the invoice.

16. Sales on credit.—Credits for the laundry, barber, shoemaker, and tailor shall be given in the same manner as for regular exchange credits, and shall not exceed the amounts actually necessary for these services. In no case shall credit be extended, except for barber, laundry, tailor, or shoemaker services, to any enlisted man who is in debt to the Government at the time the credit is requested; nor shall more than one-half of the full credit authorized be given within 15 days of the preceding pay day. Where there is a company organization applications for credit shall be made to and approved by the company commander, otherwise by the post commander. (Form H.) An enlisted man will not be considered in debt to the Government for overdrawn clothing until such amount for overdrawn clothing has been actually checked against him on the pay roll. Notes will be carried on the accounts of the exchange as bills receivable until paid, as will also credit sales to officers or messes.

17. Operating expenses.—To secure uniformity in running accounts and accuracy in preparing comparative statements, the following are specified as the items that properly enter into the accounts of operating expenses: (*a*) Compensation of attendants; (*b*) unavoidable breakage, destruction, and damage; but no entry shall be made in cash book except where an actual disbursement of cash has been made; (*c*) bonding employees, insurance on merchandise, furniture, fixtures, and buildings, if the property of the exchange; (*d*) cost of printing, books, blanks, and other stationery, necessary policing about the quarters when not performed by the regular attendants, express and freight charges on articles that are neither merchandise nor permanent fixtures; (*e*) cost of light and heat, where paid for by the post exchange, repairs to exchange property, and other incidental expenses necessary to the proper maintenance of the exchange.

Transportation should not be charged to operating expenses, but added to the cost of the merchandise or fixtures to which it pertains. Repairs to quarters and repairs to and renewals of fixtures will be charged to buildings and fixtures and not to operating expenses.

18. Distribution of profits.—When an exchange has none but current debts, a sum sufficient to cover all anticipated expenses for at least one and not over two months will, at the end of each month, be retained in the cash on hand as a reserve fund not subject to distribution, and the keeping on hand of any surplus larger than this is prohibited. Where there is some specific project for the betterment of the exchange, which will require a sum additional to the reserve fund to be set aside, the prior approval of the commandant of the corps or the brigade commander shall be obtained. The remainder, which will represent the net profits of the exchange

for the period specified, shall be disposed of in the following manner: (*a*) Not to exceed 50 per cent will be paid to authorized messes. When there are different organizations serving together the total sum apportioned will be the same as if all belonged to one organization, and this total shall be subdivided and allotted to the various organizations in proportion to the value of the purchases which each organization has made from the exchange during the period covered. (*b*) The balance shall be expended as the exchange council may recommend for the recreation and amusement of the enlisted men.

Where the present financial condition of the exchange is such that the amount of cash on hand subject to distribution does not exceed two months' average net profits, such sum may be distributed as heretofore provided, but if such sum exceeds two months' average net profits, plans for the distribution of this surplus shall be submitted to the commandant of the corps or the brigade commander by the exchange council for his approval.

Whenever detachments of more than 25 men are transferred to foreign or expeditionary service, a proportionate share of the net profits on hand at the time of transfer shall be turned over to the detachment commander for the benefit of the detachment as a whole. Detachment commanders, to whom dividends have been paid, will keep strict account of all expenditures of the moneys so turned over to them, and, upon the termination of the service on which ordered or when the fund has been exhausted, will forward all records of the transactions involving such expenditures to the officer in charge of the adjutant and inspector's department for audit, obtaining the receipt of the latter named officer therefor. The payment of any part of the post-exchange profits to individual men is prohibited.

The amount of loss that any exchange may sustain in consequence of the failure of a marine to pay for articles properly bought on credit shall be deducted from the shares of the profits of the company or organization to which the defaulter belongs. Losses by fire or other casualty, death of the debtor, depreciation of the value of the fixtures and deterioration of articles bought for sale, and accidental breakage of fixtures or other property will be borne by all the organizations in common and shall be deducted from the gross receipts before dividing the profits. Credit accounts will be treated as bills receivable until they are collected or found to be a loss; but bills receivable shall not be included in the gross amount from which profits are resolved.

19. Final disposition of business.—When notice is received that the entire garrison of a post will be withdrawn and the post discontinued, the exchange stock will be reduced to the lowest extent possible and, so far as may be, converted into cash. Prior to the departure of the command the property of the exchange will be sold and the proceeds, together with the cash, distributed by the council proportionately among the exchange funds, if there be such; if not, to the company or mess funds at the post to which the detachments are transferred. The exchange officer will make final report of the matter to the commandant of the corps. (See sec. 2, par. 15).

DIRECTIONS AS TO MANAGEMENT.

At stations where a large amount of stock must be kept on hand the following directions, based upon the systems which have been found most satisfactory by experienced exchange officers, are furnished for the information and guidance of all concerned:

Plan of keeping account of stock.—All stores not in salesrooms will be kept in storeroom under lock and key. A competent employee should be detailed as storekeeper. He will receive all stores of whatever description that come into the exchange and issue all stores to the several departments on requisition in writing, approved by the exchange officer or the steward. (Form K.)

The storekeeper should be provided with a stock book in which to charge the storeroom with the selling value of all stores received and credit it with the selling value of all stores issued, charging each department with the value of all articles sold and the value of all stores turned in on account of damage or otherwise. (Form L.)

Vouchers for the debit entries of the storeroom account will be invoices of stores received; and for the credit entries, approved requisitions. Approved receipted requisitions will be the vouchers for the debit entries against each department and sales vouchers for the credit entries. The balance on hand in the storeroom and in each department, as shown by the stock book, should be equal to the total value (selling price) of the articles on hand in each, as determined by the inventory.

This system does not depend on the names of individual articles, except as to inventory, but deals only with total values, thus eliminating much detail, but at the same time showing whether the stock has been properly accounted for. There are three checks: (*a*) For all articles sold the equivalent in cash or coupons must be turned in by the salesman. (*b*) Should the salesman report less than he actually sells, he will be short at the end of the month or at such time as he may be checked up. All shortages shall be made good by the salesman responsible. (*c*) The storeroom and each department may be checked at any time by taking an inventory, determining the value of articles found on hand, and comparing the same with the balance as shown by the stock book.

Bill register.—The exchange officer should personally enter, in a blank book, labeled "Bill register," a memorandum of every invoice immediately upon receipt of same, noting on the invoice "B. R. ——," to show page of entry. Receipt of merchandise should be noted both on the invoice and opposite the proper entry in the bill register, and when the bill has been paid notation to that effect should be made both on the invoice and opposite the proper entry in the bill register.

Invoice file.—An invoice file book or file case should also be kept. After entry in the bill register an invoice should be put on a temporary file until after the goods shall have been received. The shipment should then be checked with the invoice, which should then be entered in the proper books and place of entry noted on

each invoice, after which the invoice should be placed on a permanent file.

Restaurant account.—While the restaurant feature of an exchange is permitted its establishment is not encouraged, nor is the sale of eatables, except in the evening after supper, as when eaten between meals, as they usually are, they interfere with the appetite for regular meals. When established, however, a separate account should be opened with the restaurant or lunch counter, as this is a manufacturing department and requires careful supervision to enable it to yield suitable profits. This account should show the quantity and cost of all articles received for the restaurant, estimated cost of labor, and quantity and total cost of articles made up for sale.

Coupons.—Paper coupons will be carefully accounted for, both by the exchange officer and the steward. The former should keep an accurate account both of those turned over by him to the steward for issue and of those issued by the steward, as shown by his daily report. The total value of the latter-mentioned coupons should be recorded as a liability until redeemed. The steward should charge himself in his coupon account with the value of all coupons turned over to him by the exchange officer and credit himself with the value of those issued by him. The coupons received for sales shall be turned in to the exchange officer with the steward's daily report and their total value entered by the exchange officer on his account. All paper coupons so turned in shall be destroyed by the exchange officer in person. The steward's account need not show the value of coupons outstanding, as this may be at once determined by balancing the coupon account of the exchange officer. The exchange officer should compare the total amount of notes turned in with the item "Coupons issued" in the steward's daily report.

Credit.—Enlisted men desiring credit will apply to the first sergeant of their company, or, if there be no company organization, to such noncommissioned officer as the post commander may designate. The first sergeant or other designated noncommissioned officer will enter upon the credit sheet (Form H) the amount of credit requested, and the man will then sign opposite his name. When ready, the sheet will be submitted to the company or post commander, who shall fill in the credit allowed and sign the sheet. This sheet will be the exchange steward's authority for the issuance of coupon books or of credit at the exchange. The names of all enlisted men of the company or organization will appear in the same order as on the muster roll, and the first sergeant or designated noncommissioned officer will fill out the name, amount of credit requested, and rate of pay columns. This credit sheet may be used as an individual daily credit account where sales slips are used, in which case the columns shall be used to show the balance of credit at the close of each day's business.

At large posts the coupon books may be issued in bulk to the company commanders, taking their receipts for the same, which receipts will be the exchange steward's vouchers for coupons issued.

Cash register.—One or more cash registers, purchased from the exchange fund, should be used in the exchange. All cash received shall be placed in the register and the amount of sales rung up. All coupons or sales slips received shall be placed in a locked box and the value of the coupon or slip rung up on the register. The total sales of the day should be equal to the cash in the register plus the value of the coupons or credit slips in the box. Separate cash registers and boxes should be provided for each department of the exchange.

Vouchers.—Vouchers shall be required for all cash receipts of the post exchange except for payments by officers or messes, which shall, however, be checked by the ledger entries. Canceled checks will be accepted for expenditures. Where bills are not paid by check, commercial receipts or receipted bills will be required.

The cash books of the mess, bakery, and company fund must be supported by proper vouchers on *both the debit and credit side* of the book. The debits of the mess and company funds are checks from saved rations, donations, payments of persons subsisted, or for supplies purchased, or transfers of cash from post exchange. For all these, except savings of rations, the vouchers will consist of a dated statement, signed by the person paying the money, to the effect that he has paid a certain amount to the named officer. These statements or vouchers will be prepared for signature by the officer in charge of the funds concerned. The statement from the Quartermaster's Department accompanying the saved-ration check will be accepted as a voucher for that receipt, and such statement will always include the number and amount of the check forwarded. Canceled checks will be accepted as vouchers for expenditures, but in cases of mess, company, or bakery funds canceled checks or commercial receipts must be accompanied by itemized bills or by daily memorandum statements in order to show for what purpose the expenditures were made. These itemized bills or daily memoranda will be submitted to the council in auditing the fund, but the latter may be destroyed after the books are audited by an inspecting officer. When bills are not paid by check, an ordinary commercial receipt or receipted bill will be required.

When an officer in charge of a fund is relieved by another, the relieving officer will be required to personally check all entries since the last council audit, with supporting vouchers, and will make note in the cashbook of the numbers, dates, nature, and amounts of all missing vouchers. In the event of vouchers being missing he will inform the commanding officer in writing of all the facts in the case, who will take steps to have the vouchers replaced, or, in the event of failure to do so, will inform the commandant of the corps.

All vouchers pertaining to post funds will be retained at the post for two years from the date of payment, at the end of which time they may be destroyed, provided the accounts have been audited in the meantime by an inspecting officer.

All bills of the mess, bakery, or company fund will show the approval of the commanding officer of the post or company on their face

before being paid. Vouchers will be folded in uniform size and backed as follows:

Fund.....
Date.....
Voucher No.....
Page, L or C.....
Name.....
Subject.....
Amount.....

Vouchers will be numbered and lettered serially, beginning with No. 1 and with the letter A each month.

Company-fund book.—In this book will be entered all cash transactions of the mess or company fund. The book will be ruled to show on the debit side the date, item, amount, and *letter* of voucher for each receipt; on the credit side the date, item, amount, and *number* of voucher for each expenditure, and at the foot of each page the assets, liabilities, and amount of assets over liabilities. (Form J.)

FORMS, POST EXCHANGE.

Form A—Stock sheet and steward's report.
B—Exchange council's monthly report (N. M. C. 159).
C—Coupon book.
D—Sales slips.
E—Cashbook.
F—Note.
G—Pay-day collections.
H—Credit sheet (when slips are used).
I—Account with exchange steward.
J—Company-fund book.
K—Requisition.
L—Stock record.

C.

(Cover.)

$1.00

PUGET SOUND POST EXCHANGE.

Issued to ..... U. S. M. C.

Co. ——, ——, Regt.

Countersigned:

....., U. S. M. C.,
Post Exchange Officer.

No. .....

Not transferable.
Coupons not good if detached.

F.

(First page of coupon book. To be retained as note.)

$.... ....., 19...

I have received of the post exchange, Marine Barracks, ..., coupon book No. ...., and acknowledge myself justly indebted to said post exchange for the value thereof ..... dollars.

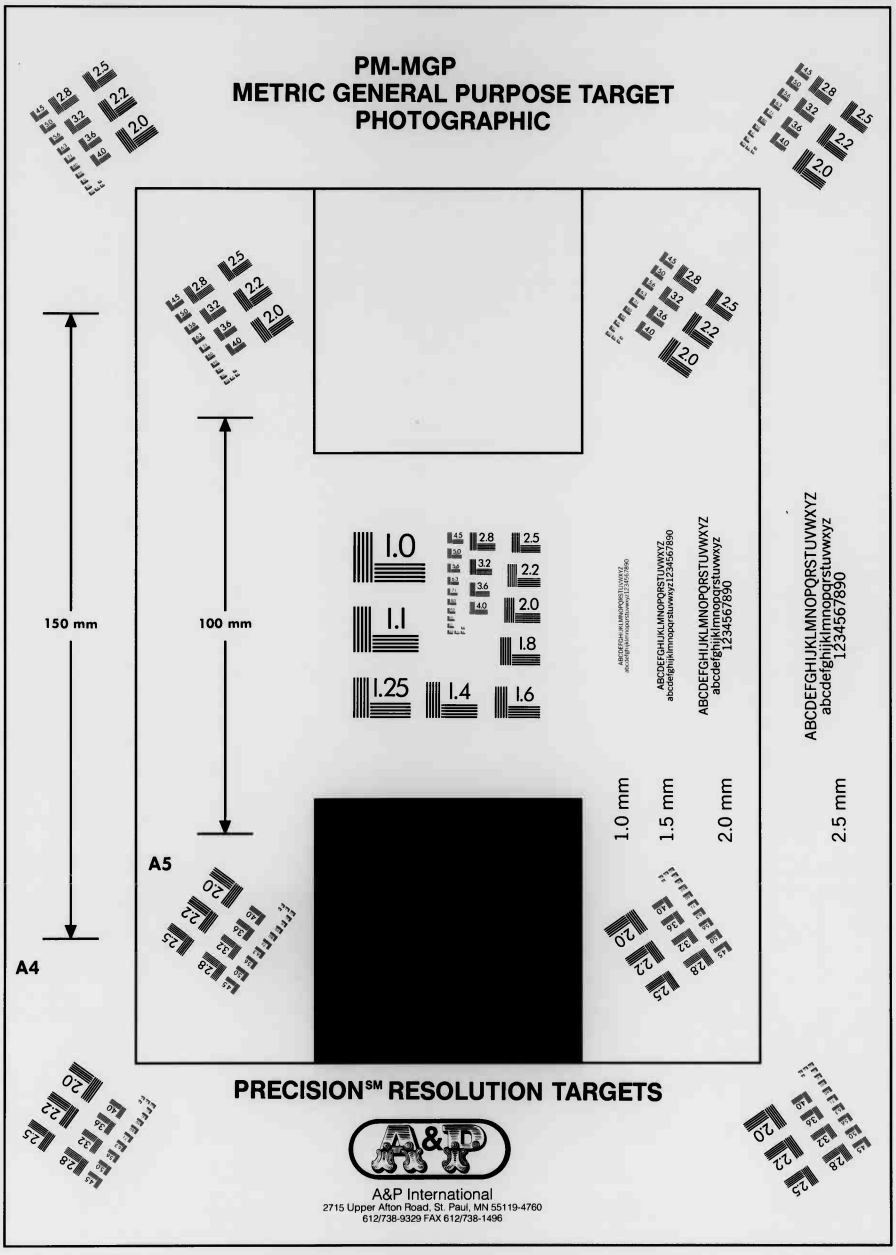
.....
....., U. S. M. C.

REDUCTION RATIO 12:1

2.5 mm 1234567890

2.0 mm ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz1234567890

1.5 mm ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz1234567890



ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
1234567890

4.5 mm

3.5 mm ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz1234567890

A.

STOCK SHEET.

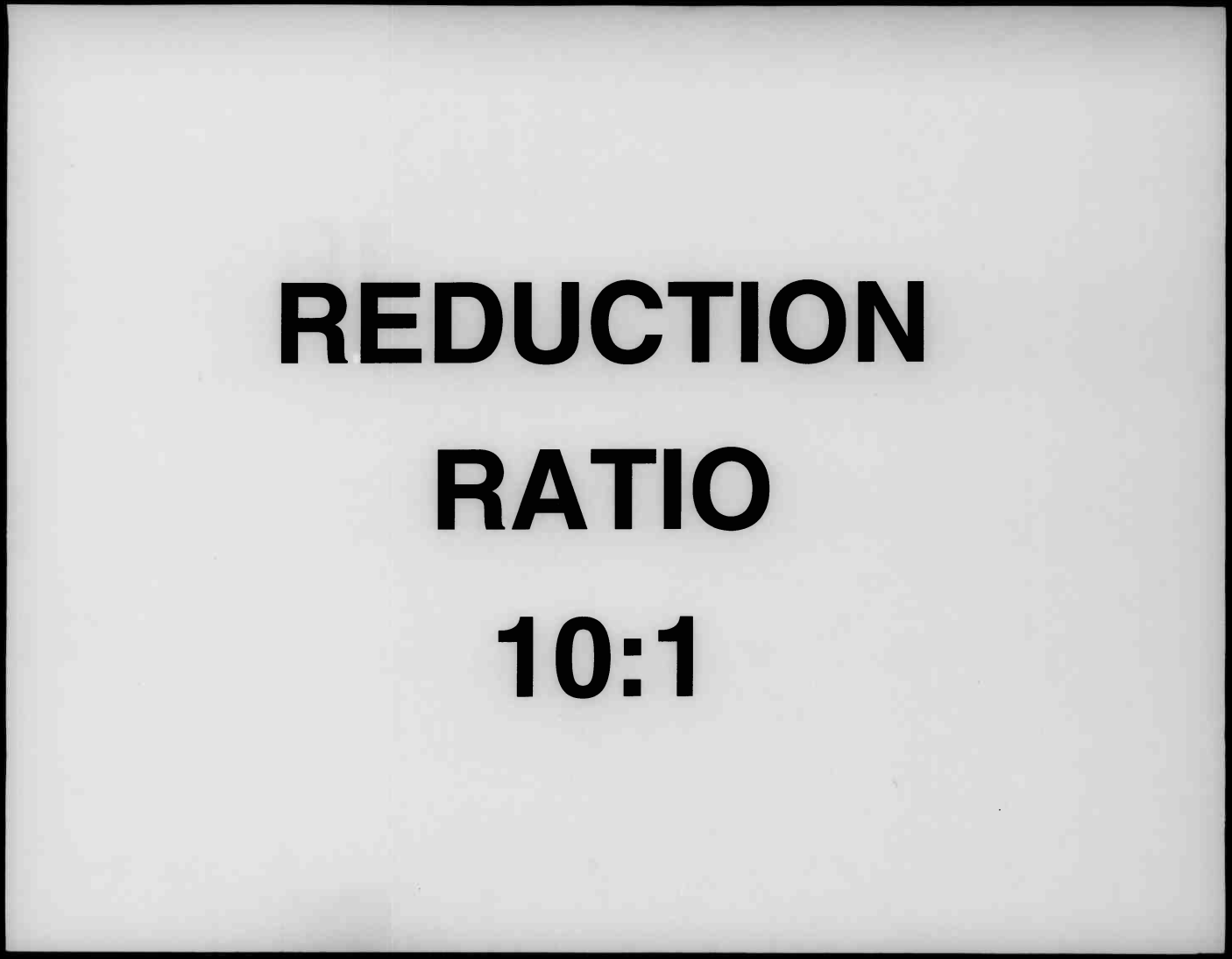
Marine Barracks, ..., 19...

Articles.	On hand.	Received.	Total.	Sold.	Price.	Amount.	Remaining.
FURNISHINGS.							
Amusements							
Arm bands							
Baseballs							
C. cloth							
Collars							
Collar buttons, bone							
Collar buttons							
Cuff buttons, bone							
Cuff buttons							
Cuff holders							
Fishhooks							
Fishlines							
Fishlines, rod							
Fishing rods							
Fishlines, sinkers							
Fishlines, sinkers, rod							
Fishlines, swivels							
Garters							
Half hose, 15c							
" " 25c							
Handkerchiefs							
"							
Key chains							
Knives, pocket, 25c							
" " 50c							
Locks, pad							
Mirrors, hand							
Needles							
Shirts, dress							
" negligee							
Shoe strings							
Suspenders, 25c							
" 50c							
Tennis balls							
Thread							
TOILET ARTICLES.							
Blanco, boxes, full							
" cakes							
Brushes, button							
" gum							
" hair							
" nail							
" scrubbing							
" shaving							
" shoe							
" tooth, 20c							
" " 30c							
Button polish							
" sticks							
C. brushes							
Chamois							
Coat hangers							
Combs							

Articles.	On hand.	Received.	Total.	Sold.	Price.	Amount.	Remaining.
TOILET ARTICLES—continued.							
Daubers, shoe							
Elite polish							
Gun oil							
Listerine							
Metal polish, 16 to 1							
Nail clippers							
Nail files							
Pants hangers							
" "							
Perfume							
Putz pomade							
Razors, ordinary							
" safety							
" " blades							
Razor strops, rigid							
" " leather							
Shaving mugs							
Shinola shoe polish							
Shoe polish, russet							
" 2 in 1							
Silicon							
Soap, bay rum							
Soap boxes							
Soap, Cashmere							
" Cuticura							
" Fairy							
" Fels' naptha							
" Ivory							
" Pears'							
" shaving, cakes							
" " sticks							
" tar							
" tooth							
Solarine							
Stain remover							
Talcum powder							
Tooth powder							
Towels, bath							
" face							
Vaseline							
Whiska, large							
" small							
Witch-hazel, large							
" " small							
TOBACCOS.							
Chewing, B. L.							
" Five Bros							
" Horse Shoe							
" Jolly Tar							
" Mayo's							
" Monte Cristo							
" Planet							
" Star							

Articles.	On hand.	Received.	Total.	Sold.	Price.	Amount.	Remaining.
TOBACCOS—continued.							
Chewing, Tuxsuedo							
Cigarettes, 5c							
" 10c							
" 15c							
" 20c							
Cigarette papers							
Cigars, 5c							
" 10c							
" 15c							
Cut plug, Dill's							
" Epicure							
" Kozy							
" Lucky Strike							
" Pepper							
" Union Leader							
" 1¼ ozs							
" ¾ ozs							
" 8 ozs							
" 16 ozs							
Matches							
Piper Heidsieck							
Pipes, briar							
" clay							
" cob							
Pipe cleaners							
Pipe stems							
Smoking, Duke's							
" Durham							
" Sensation							
" Union Leader							
STATIONERY.							
Books, memorandum							
Cards, playing, 10c							
" " 15c							
" " 20c							
" postal							
Envelopes							
" boxes							
Ink							
Klip klip							
Paper, note							
" boxes, 15c							
" " 20c							
" " 25c							
Pencils, 2 for 5c							
" 5c							
Penholders, 2 for 5c							
" 5c							
Pen points, per doz							
" " per box							
Pens							
Tablets, 5c							
" 10c							

Articles.	On hand.	Received.	Total.	Sold.	Price.	Amount.	Remaining.
GROCERIES.							
Bromo seltzer							
Butter thins							
Chicken							
Graham crackers							
Ham							
Nabiscos							
Olives							
Oysters							
Pickles							
Pearl cream							
Salmon, 10c							
" 15c							
" 20c							
Sardines, 10c							
" 15c							
" 20c							
Pork and beans							
Tomatoes							
Tonic, 5c							
" 10c							
Uneeda biscuit, 5c							
" 10c							
Zu-zus							
LUNCH COUNTER.							
Cake							
Cheese, domestic							
" imported							
Cider							
Cocoa							
Fruit biscuits							
Ginger ale, 5c							
" 10c							
Ginger snaps							
Ice cream							
Matinee							
Milk							
Pie							
Sandwiches, 5c							
" 10c							
Sultana biscuit, 15c							
Sugar cookies							
CANDIES.							
Candy, 5c							
" 10c							
" 15c							
" 20c							
" 25c							
" 30c							
Chewing gum							
Cracker jack							
Peanuts							
Pop corn							


REDUCTION
RATIO
10:1

PM-MGP
METRIC GENERAL PURPOSE TARGET
PHOTOGRAPHIC

150 mm

100 mm

A5

A4

1.0 mm

1.5 mm

2.0 mm

2.5 mm

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
1234567890

PRECISION℠ RESOLUTION TARGETS

A&P International
2715 Upper Afton Road, St. Paul, MN 55119-4760
612/738-9329 FAX 612/738-1496

A.

STOCK SHEET.

Marine Barracks, ----------, *19*--

Articles.	On hand.	Received.	Total.	Sold.	Price.	Amount.	Remaining.
FURNISHINGS.							
Amusements							
Arm bands							
Baseballs							
C. cloth							
Collars							
Collar buttons, bone							
Collar buttons							
Cuff buttons, bone							
Cuff buttons							
Cuff holders							
Fishhooks							
Fishlines							
Fishlines, cod							
Fishing rods							
Fishlines, sinkers							
Fishlines, sinkers, cod							
Fishlines, swivels							
Garters							
Half hose, 15c							
" " 25c							
Handkerchiefs							
"							
Key chains							
Knives, pocket, 25c							
" " 50c							
Locks, pad							
Mirrors, hand							
Needles							
Shirts, dress							
" negligee							
Shoe strings							
Suspenders, 25c							
" 50c							
Tennis balls							
Thread							
TOILET ARTICLES.							
Blanco, boxes, full							
" cakes							
Brushes, button							
" gun							
" hair							
" nail							
" scrubbing							
" shaving							
" shoe							
" tooth, 20c							
" " 30c							
Button polish							
" sticks							
C. brushes							
Chamois							
Coat hangers							
Combs							

Articles.	On hand.	Received.	Total.	Sold.	Price.	Amount.	Remaining.
TOILET ARTICLES—continued.							
Daubers, shoe							
Elite polish							
Gun oil							
Listerine							
Metal polish, 16 to 1							
Nail clippers							
Nail files							
Pants hangers							
" "							
Perfume							
Putz pomade							
Razors, ordinary							
" safety							
" " blades							
Razor strops, rigid							
" " leather							
Shaving mugs							
Shinola shoe polish							
Shoe polish, russet							
" " 2 in 1							
Silicon							
Soap, bay rum							
Soap boxes							
Soap, Cashmere							
" Cuticura							
" Fairy							
" Fels' naptha							
" Ivory							
" Pears							
" shaving, cakes							
" " sticks							
" tar							
" tooth							
Solarine							
Stain remover							
Talcum powder							
Tooth powder							
Towels, bath							
" face							
Vaseline							
Whisks, large							
" small							
Witch-hazel, large							
" " small							
TOBACCOS.							
Chewing, B. L.							
" Five Bros							
" Horse Shoe							
" Jolly Tar							
" Mayo's							
" Monte Cristo							
" Planet							
" Star							

Articles.	On hand.	Received.	Total.	Sold.	Price.	Amount.	Remaining.
TOBACCOS—continued.							
Chewing, Tuxsuedo							
Cigarettes, 5c							
" 10c							
" 15c							
" 20c							
Cigarette papers							
Cigars, 5c							
" 10c							
" 15c							
Cut plug, Dill's							
" Epicure							
" Kozy							
" Lucky Strike							
" Pepper							
" Union Leader							
" 1¾ ozs							
" 3½ ozs							
" 8 ozs							
" 16 ozs							
Matches							
Piper Heidsieck							
Pipes, briar							
" clay							
" cob							
Pipe cleaners							
Pipe stems							
Smoking, Duke's							
" Durham							
" Sensation							
" Union Leader							
STATIONERY.							
Books, memorandum							
Cards, playing, 10c							
" " 15c							
" " 20c							
" postal							
Envelopes							
" boxes							
Ink							
Klip klip							
Paper, note							
" boxes, 15c							
" " 20c							
" " 25c							
Pencils, 2 for 5c							
" 5c							
Penholders, 2 for 5c							
" 5c							
Pen points, per doz							
" " per box							
Pens							
Tablets, 5c							
" 10c							

Articles.
GROCERIES.
Bromo seltzer
Butter thins
Chicken
Graham crackers
Ham
Nabiscos
Olives
Oysters
Pickles
Pearl cream
Salmon, 10c
" 15c
" 20c
Sardines, 10c
" 15c
" 20c
Pork and beans
Tomatoes
Tonic, 5c
" 10c
Uneeda biscuit, 5c
" " 10c
Zu-zus
LUNCH COUNTER.
Cake
Cheese, domestic
" imported
Cider
Cocoa
Fruit biscuits
Ginger ale, 5c
" 10c
Ginger snaps
Ice cream
Matinee
Milk
Pie
Sandwiches, 5c
" 10c
Sultana biscuit, 15c
Sugar cookies
CANDIES.
Candy, 5c
" 10c
" 15c
" 20c
" 25c
" 30c
Chewing gum
Cracker jack
Peanuts
Pop corn

A.

STOCK SHEET.

Marine Barracks, ----------, *19*...

Articles.	On hand.	Received.	Total.	Sold.	Price.	Amount.	Remaining.
RTICLES—continued.							
, shoe							
isi							
lish, 16 to 1							
pers							
ngers							
"							
nade							
rdinary							
afety							
" blades							
ops, rigid							
" leather							
rugs							
hoe polish							
sh, russet							
2 in 1							
rum							
s							
hmere							
icura							
ry							
f naptha							
ry							
rs'							
ving, cakes							
sticks							
h							
over							
wder							
wler							
ath							
ee							
arge							
mall							
el, large							
" small							
OBACCOS.							
. L							
ive Bros							
Horse Shoe							
olly Tar							
Mayo's							
Monte Cristo							
Planet							
Star							

Articles.	On hand.	Received.	Total.	Sold.	Price.	Amount.	Remaining.
TOBACCOS—continued.							
Chewing, Tuxsuedo							
Cigarettes, 5c							
" 10c							
" 15c							
" 20c							
Cigarette papers							
Cigars, 5c							
" 10c							
" 15c							
Cut plug, Dill's							
" Epicure							
" Kozy							
" Lucky Strike							
" Pepper							
" Union Leader							
" 1⅛ ozs							
" 3½ ozs							
" 8 ozs							
" 16 ozs							
Matches							
Piper Heidsieck							
Pipes, briar							
" clay							
" cob							
Pipe cleaners							
Pipe stems							
Smoking, Duke's							
" Durham							
" Sensation							
" Union Leader							
STATIONERY.							
Books, memorandum							
Cards, playing, 10c							
" " 15c							
" " 20c							
" postal							
Envelopes							
" boxes							
Ink							
Klip klip							
Paper, note							
" boxes, 15c							
" " 20c							
" " 25c							
Pencils, 2 for 5c							
" 5c							
Penholders, 2 for 5c							
" 5c							
Pen points, per doz							
" " per box							
Pens							
Tablets, 5c							
" 10c							

Articles.	On hand.	Received.	Total.	Sold.	Price.	Amount.	Remaining.
GROCERIES.							
Bromo seltzer							
Butter thins							
Chicken							
Graham crackers							
Ham							
Nabiscos							
Olives							
Oysters							
Pickles							
Pearl cream							
Salmon, 10c							
" 15c							
" 20c							
Sardines, 10c							
" 15c							
" 20c							
Pork and beans							
Tomatoes							
Tonic, 5c							
" 10c							
Uneeda biscuit, 5c							
" " 10c							
Zu-zus							
LUNCH COUNTER.							
Cake							
Cheese, domestic							
" imported							
Cider							
Cocoa							
Fruit biscuits							
Ginger ale, 5c							
" " 10c							
Ginger snaps							
Ice cream							
Matinee							
Milk							
Pie							
Sandwiches, 5c							
" 10c							
Sultana biscuit, 15c							
Sugar cookies							
CANDIES.							
Candy, 5c							
" 10c							
" 15c							
" 20c							
" 25c							
" 30c							
Chewing gum							
Cracker jack							
Peanuts							
Pop corn							

Daily report Marine Barracks, ..., 19...

	Cash.	Slips or coupons.						
Receipts, store			Charge to accounts		Cash on hand		Cash on hand and received	
" lunch counter			Cash sales		" sales		" turned in	
" amusements					" collected		Cash on hand	
" barber, tailor, etc.								
Total receipts			Total sales		Total cash		Coupons issued	

.....U. S. M. C., *Exchange Steward.*

Cash received, $.....

.....U. S. M. C., *Exchange Officer.*

POST EXCHANGE, MARINE BARRACKS, NAVY YARD, PHILADELPHIA, PA.

Abstract of cash receipts .....

Date.	Name.	Voucher No.		Total cash.	Accounts receivable, merchandise.	Store sales.	Tailor.	Barber.	Laundry.	Shoemaker.	Pool.	Restaurant.	Interest.
	Total.....												

E.

POST EXCHANGE, MARINE BARRACKS, NAVY YARD, PHILADELPHIA, PA.

Abstract of expenditures ..... CR.

Date.	Name.	Check No.	Voucher No.	Total.	Merchandise purchases.	Fixtures.	Operating expenses.	Tailor.	Barber.	Laundry.	Shoemaker.	Games.	Company fund.	Restaurant.
	Total.....													

H.

..... COMPANY, ... REGT.,
MARINE BARRACKS, ...
....., 19—.

We request credit from the post exchange during the month of ....., 19—, to an amount not exceeding that set opposite our respective names.

Names.	Rank.	Credit requested.	Rate of pay.	Credit allowed.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total.	Signatures.
[Columns 1 to 31 may be omitted where coupons are used.]																																					

Approved:

....., U. S. M. C.,
Commanding.

INSTRUCTIONS.

The names shall be arranged as in a muster roll. These, together with the rank, credit requested, rate of pay, shall be filled in by the first sergeant or other designated noncommissioned officer. The column "credit allowed" shall be filled in by the company or post commander, and the sheet signed by him. This will then be the post-exchange steward's authority for issuing coupons or extending credit. Where coupons are used the daily state of credit columns may be omitted, but should be replaced by sufficient columns to allow of the date and value of coupon books issued being entered.

D.

POST EXCHANGE,
MARINE BARRACKS,

....., 19 .

No.	Articles.	Total price.

....., U. S. M. C.

G.

PAY-DAY COLLECTIONS.

Statement of indebtedness of members of command to post exchange,
....., 191 .

Rank.	Name.	Misc.	Pool.	Barber.	Laundry.	Shoemaker.	Total.	Paid.	Unpaid.	Remarks.

This form need only be used in cases where pay-day collections are permissible.

I.

Post exchange, in account with Corporal ———————, *steward,* ——————— *Md., for period from Nov. 7 to Nov. 27, 1909.*

Nov. 7.	Stores on hand, selling value	$242.57	
	Credit sales	1.50	
	Washington Tobacco Co. (Nov. 9, $13.91)	19.75	
	Butler Bros. (Nov. 1, $52.69)	47.90	
	Butler Bros. (Nov. 5, $8.00)	10.00	
	Error in charge on Washington Tobacco Co., voucher 5, p. 3	2.00	
	Cakes from company fund	19.90	
	Two pairs gloves excess, Butler Bros., Nov. 1, $52.69	2.00	
		345.62	
Nov. 7.	Cash from Renew et al. for gun charged on Butler Bros'. account		$13.50
	Cash		9.58
	Cash		1.25
	Expended list		2.95
	Stock on hand Nov. 27		220.78
	Bills receivable from command		80.55
	Capt. —— bill		9.15
	Lieut. —— bill		4.30
	Capt. —— bill		.50
	Officer's mess		1.60
			344.16
	Short (charge steward)		1.46
			345.62

J.

COMPANY-FUND BOOK.

RECEIPTS.				EXPENDITURES.			
Date.	From whom.	Voucher No.	Amount.	Date.	To whom.	Voucher No.	Amount.

Total receipts.
Total expenditures.
Cash on hand.

Total ————

ASSETS.			LIABILITIES.		
Date.	From whom.	Amount.	Date.	To whom.	Amount.

Total assets.
Total liabilities.
Assets over liabilities.

Total ————

K.

REQUISITION.

Dept..... Date.....

Clerk..... O. K.....

Amount.	Article.	Cost.	Total.
	Total.....		

Received the above articles.

.....

Check carefully, as you are responsible for this property.

L.

STOCK RECORD.

19—		Storeroom.		Grocery.		Notions.		Etc.
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	
Jan. 1	Inventories	2,500		650		500		
1	Requisition		60	60				
1	Sales				40		25	
2	A. B. & Co. (1)	100						
2	Damage						1	
2	Turn in	5			5			
2	C. D. & Co. (2)	50						
	Etc.							
	Totals	2,655	60	710	45	500	26	
	Balances		2,595		665		474	
			2,655		710		500	

O

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